

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 3075-01
Bill No.: HB 1415
Subject: Agriculture and Animals; Taxation and Revenue - General, Sales and Use
Type: Original
Date: March 26, 2002

FISCAL SUMMARY

ESTIMATED NET EFFECT ON STATE FUNDS			
FUND AFFECTED	FY 2003	FY 2004	FY 2005
General Revenue	(Unknown)	(Unknown)	(Unknown)
School District Trust	(Unknown)	(Unknown)	(Unknown)
Conservation	(Unknown)	(Unknown)	(Unknown)
Parks and Soil	(Unknown)	(Unknown)	(Unknown)
Total Estimated Net Effect on <u>All</u> State Funds*	(UNKNOWN)	(UNKNOWN)	(UNKNOWN)

* Not expected to exceed \$100,000 annually.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2003	FY 2004	FY 2005
None			
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2003	FY 2004	FY 2005
Local Government	(UNKNOWN)	(UNKNOWN)	(UNKNOWN)

Numbers within parentheses: () indicate costs or losses.

This fiscal note contains 3 pages.

FISCAL ANALYSIS

ASSUMPTION

Officials of the **Department of Revenue (DOR)** state this legislation would not have an administrative impact on its agency. This legislation as worded would exempt from sales tax all admission fees charged for hunting or taking of domestically raised pheasants, partridges and quail on licensed shooting areas. It also exempts sales tax on purchases of feed and equipment used in the production of such birds.

In response to an similar prior legislation, officials from the **Office of Administration - Budget and Planning (BAP)** was unable to find any empirical basis to estimate the fiscal impact of this proposal and deferred to the estimate that may be provided by DOR or MDC. This proposal would have no fiscal impact on BAP.

The **Missouri Department of Conservation (MDC)** officials assume this bill creates a sales and use tax exemption for sales of feed and equipment used to produce pheasants, partridges and quail, and for certain hunting admission fees. This proposal would appear to have an unknown fiscal impact on MDC fund, because of the effect on sales tax collections.

Since **Oversight** does not possess data regarding the incidence of game bird hunting admission fees or feed and equipment purchases for pheasants, partridges and quail, revenue losses have been stated as unknown, not expected to exceed \$100,000 annually to all affected funds.

This proposal would result in a decrease in Total State Revenues.

<u>FISCAL IMPACT - State Government</u>	FY 2003 (10 Mo.)	FY 2004	FY 2005
<u>Loss to State Funds:</u>			
General Revenue Fund	(Unknown)	(Unknown)	(Unknown)
School District Trust Fund	(Unknown)	(Unknown)	(Unknown)
Conservation Sales Tax Fund	(Unknown)	(Unknown)	(Unknown)
Parks and Soil Sales Tax Fund	(Unknown)	(Unknown)	(Unknown)
ESTIMATED NET EFFECT ON ALL FUNDS*	<u>(UNKNOWN)</u>	<u>(UNKNOWN)</u>	<u>(UNKNOWN)</u>

***Not expected to exceed \$100,000 annually**

<u>FISCAL IMPACT - Local Government</u>	FY 2003 (10 Mo.)	FY 2004	FY 2005
<u>Loss to Political Subdivisions</u>	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
ESTIMATED NET EFFECT ON LOCAL POLITICAL SUBDIVISIONS	<u>(UNKNOWN)</u>	<u>(UNKNOWN)</u>	<u>(UNKNOWN)</u>

FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

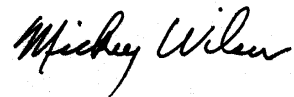
DESCRIPTION

This bill exempts from state and local sales and use taxes all admission fees charged for the hunting and taking of certain game birds on licensed shooting areas and all sales of feed and equipment used in the production of certain game birds by licensed wildlife breeders.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Department of Revenue
Office of Administration
 Budget and Planning
Missouri Department of Conservation



Mickey Wilson, CPA
Acting Director
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